

Biodiesel and Renewable Diesel Fuels Credit▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

Caution: You cannot claim any amounts on Form 8864 that you claimed (or will claim) on Schedule C (Form 720), Form 8849, or Form 4136.**Part I Current Year Credit**Claimant has a certificate from the producer or importer of biodiesel or renewable diesel reported on lines 1 through 6 below and, if applicable, claimant also has a statement from the reseller. Claimant has no reason to believe that the information in the certificate or statement is false. Claimant may need to attach a copy of the certificate and statement. See *Certification* on page 2.

Type of Fuel	(a) Number of Gallons Sold or Used	(b) Rate	(c) Column (a) x Column (b)
1 Biodiesel (other than agri-biodiesel)	1	\$.50	
2 Agri-biodiesel	2	\$1.00	
3 Renewable diesel sold or used after December 31, 2005	3	\$1.00	
4 Biodiesel (other than agri-biodiesel) included in a biodiesel mixture	4	\$.50	
5 Agri-biodiesel included in a biodiesel mixture	5	\$1.00	
6 Renewable diesel included in a renewable diesel mixture sold or used after December 31, 2005	6	\$1.00	
7 Qualified agri-biodiesel production (gallons sold) (cooperatives, see instructions for election)	7	\$.10	
8 Add lines 1 through 7. Include this amount in your income for 2005 (see instructions)		8	
9 Biodiesel and renewable diesel fuels credit(s) from a partnership, S corporation, estate, trust, or cooperative (see instructions)		9	
10 Current year credit. Add lines 8 and 9. (S corporations, partnerships, estates, and trusts, see instructions.)		10	

Part II Allowable Credit (See *Who must file Form 3800* to find out if you complete the lines below or file Form 3800.)

11 Regular tax before credits:			
• Individuals. Enter the amount from Form 1040, line 44	}	11	
• Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return			
• Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return			
12 Alternative minimum tax:			
• Individuals. Enter the amount from Form 6251, line 35	}	12	
• Corporations. Enter the amount from Form 4626, line 14			
• Estates and trusts. Enter the amount from Form 1041, Schedule I, line 56			
13 Add lines 11 and 12		13	
14a Foreign tax credit	14a	14f	
b Credits from Form 1040, lines 48 through 54	14b		
c Possessions tax credit (Form 5735, line 17 or 27)	14c		
d Nonconventional source fuel credit (Form 8907, line 23)	14d		
e Other specified credits (see instructions)	14e		
f Add lines 14a through 14e		14f	
15 Net income tax. Subtract line 14f from line 13. If zero, skip lines 16 through 19 and enter -0- on line 20		15	
16 Net regular tax. Subtract line 14f from line 11. If zero or less, enter -0-	16	19	
17 Enter 25% (.25) of the excess, if any, of line 16 over \$25,000 (see instructions)	17		
18 Tentative minimum tax (see instructions)	18		
19 Enter the greater of line 17 or line 18		19	
20 Subtract line 19 from line 15. If zero or less, enter -0-		20	
21 Credit allowed for the current year. Enter the smaller of line 10 or line 20 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 20 is smaller than line 10, see instructions		21	